

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Medora Community School Corp (3640)**

| <b>Object Name</b>                                       | <b>Object</b> | <b>FY 2013</b>   | <b>FY 2014</b>   | <b>FY 2015</b>   | <b>FY 2016</b>   | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|---------------|------------------|------------------|------------------|------------------|--|--|
| <b>Student Instructional Support</b>                     |               |                  |                  |                  |                  |  |  |
| Certified Salaries                                       | 110           | \$93,058         | \$81,776         | \$129,805        | \$158,595        | 14.26%                                       | 22.18%                                     |
| Non - Certified Salaries                                 | 120           | \$25,496         | \$31,109         | \$24,194         | \$28,142         | 2.50%  | 16.32%                                     |
| Instruction Services                                     | 311           | \$11,059         | \$8,513          | \$0              | \$9,000          | -5.02%                                       | NA   |
| Teacher Retirement Fund, After 7-1-95                    | 216           | \$0              | \$0              | \$521            | \$7,782          | NA   | 1392.34%                                   |
| Other Purchased Services                                 | 593           | \$3,080          | \$0              | \$0              | \$7,104          | 23.24%                                       | NA   |
| Operational Supplies                                     | 611           | \$2,343          | \$2,927          | \$6,865          | \$2,746          | 4.05%  | -60.00%                                    |
| Teacher Retirement Fund, Prior to 7-1-95                 | 215           | \$3,049          | \$2,536          | \$6,222          | \$1,030          | -23.77%                                      | -83.45%                                    |
| Travel   | 580           | \$949            | \$1,529          | \$500            | \$342            | -22.53%                                      | -31.60%                                    |
| <b>Student Instructional Support Total</b>               |               | <b>\$139,035</b> | <b>\$128,392</b> | <b>\$168,107</b> | <b>\$214,741</b> | <b>11.48%</b>                                | <b>27.74%</b>                              |
| <b>Student Academic Achievement</b>                      |               |                  |                  |                  |                  |  |  |
| Certified Salaries                                       | 110           | \$995,752        | \$942,987        | \$982,314        | \$920,972        | -1.93%                                       | -6.24%                                     |
| Instruction Services                                     | 311           | \$0              | \$2,328          | \$108,947        | \$204,481        | NA   | 87.69%                                     |
| Operational Supplies                                     | 611           | \$35,488         | \$84,256         | \$79,721         | \$69,916         | 18.47%                                       | -12.30%                                    |
| Teacher Retirement Fund, After 7-1-95                    | 216           | \$52,981         | \$37,301         | \$62,321         | \$63,095         | 4.46%  | 1.24%                                      |
| Non - Certified Salaries                                 | 120           | \$61,821         | \$53,360         | \$90,539         | \$57,209         | -1.92%                                       | -36.81%                                    |
| Instructional Programs Improvement Services              | 312           | \$0              | \$0              | \$8,454          | \$37,388         | NA   | 342.24%                                    |
| Insurance  | 520           | \$28,936         | \$31,846         | \$44,170         | \$21,155         | -7.53%                                       | -52.11%                                    |
| Pre-2008 Object Code - Temporary Salaries                | 130           | \$26,880         | \$18,813         | \$22,751         | \$19,175         | -8.10%                                       | -15.72%                                    |
| Other Professional and Technical Services                | 319           | \$0              | \$0              | \$2,500          | \$12,950         | NA   | 418.00%                                    |
| Professional Development                                 | 748           | \$9,961          | \$15,600         | \$31,055         | \$12,807         | 6.48%  | -58.76%                                    |
| Teacher Retirement Fund, Prior to 7-1-95                 | 215           | \$23,550         | \$28,208         | \$12,770         | \$8,300          | -22.95%                                      | -35.00%                                    |
| Travel   | 580           | \$2,179          | \$253            | \$3,813          | \$2,900          | 7.41%  | -23.93%                                    |
| Other Purchased Services                                 | 593           | \$263            | \$0              | \$0              | \$1,838          | 62.57%                                       | NA   |
| Connectivity   | 744           | \$0              | \$0              | \$0              | \$1,782          | NA   | NA   |
| Computer Hardware  | 741           | \$0              | \$0              | \$0              | \$1,134          | NA   | NA   |
| Group Accident Insurance                                 | 223           | \$861            | \$0              | \$0              | \$844            | -0.48%                                       | NA   |
| Group Life Insurance                                     | 221           | \$1,157          | \$0              | \$0              | \$800            | -8.80%                                       | NA   |
| Dues and Fees  | 810           | \$670            | \$0              | \$0              | \$100            | -37.84%                                      | NA   |
| Services Purch. From School Corp/Ed Service Ag. in State | 591           | \$0              | \$0              | \$1,159          | \$0              | NA   | -100.00%                                   |
| Library Books  | 640           | \$0              | \$1,226          | \$0              | \$0              | NA   | NA   |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Medora Community School Corp (3640)**

| <b>Object Name</b>                                  | <b>Object</b> | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>FY 2015</b>     | <b>FY 2016</b>     | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|---|---------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Group Health Insurance                              | 222           | \$0                | \$812              | \$895              | \$0                | NA   | -100.00%                                   |
| Social Security Certified                           | 212           | \$205              | \$0                | \$119              | \$0                | -100.00%                                     | -100.00%                                   |
| Teacher Retirement Fund - Optional Contributions    | 218           | \$867              | \$551              | \$0                | \$0                | -100.00%                                     | NA   |
| Transfer Tuition to Other School Corps Within State | 561           | \$11,619           | \$0                | \$0                | \$0                | -100.00%                                     | NA   |
| <b>Student Academic Achievement Total</b>           |               | <b>\$1,253,189</b> | <b>\$1,217,541</b> | <b>\$1,451,528</b> | <b>\$1,436,847</b> | <b>3.48%</b>                                 | <b>-1.01%</b>                              |
| <b>Overhead and Operational</b>                     |               |                    |                    |                    |                    |  |  |
| Non - Certified Salaries                            | 120           | \$219,039          | \$210,634          | \$212,882          | \$206,702          | -1.44%                                       | -2.90%                                     |
| Operational Supplies                                | 611           | \$89,686           | \$84,940           | \$111,718          | \$111,819          | 5.67%  | 0.09%                                      |
| Insurance   | 520           | \$88,405           | \$110,807          | \$55,928           | \$99,598           | 3.03%  | 78.08%                                     |
| Repairs and Maintenance Services                    | 430           | \$66,078           | \$64,960           | \$135,048          | \$90,287           | 8.12%  | -33.14%                                    |
| Social Security Certified                           | 212           | \$78,656           | \$78,165           | \$81,501           | \$79,545           | 0.28%  | -2.40%                                     |
| Group Health Insurance                              | 222           | \$138,381          | \$96,076           | \$68,424           | \$72,391           | -14.95%                                      | 5.80%                                      |
| Group Accident Insurance                            | 223           | \$0                | \$0                | \$0                | \$69,866           | NA   | NA   |
| Certified Salaries                                  | 110           | \$33,800           | \$133,394          | \$47,216           | \$50,999           | 10.83%                                       | 8.01%                                      |
| Vehicles  | 731           | \$0                | \$0                | \$0                | \$46,695           | NA   | NA   |
| Social Security Noncertified                        | 211           | \$29,479           | \$20,990           | \$35,708           | \$23,900           | -5.11%                                       | -33.07%                                    |
| Statistical Services                                | 317           | \$7,824            | \$5,642            | \$4,914            | \$21,465           | 28.70%                                       | 336.81%                                    |
| Light and Power - Other Than Heating and Cooling    | 625           | \$19,866           | \$30,468           | \$50,113           | \$11,013           | -13.71%                                      | -78.02%                                    |
| Other Professional and Technical Services           | 319           | \$41,248           | \$20,017           | \$12,680           | \$6,535            | -36.91%                                      | -48.47%                                    |
| Water and Sewage                                    | 411           | \$6,754            | \$5,643            | \$5,512            | \$5,968            | -3.05%                                       | 8.28%                                      |
| Telephone   | 531           | \$4,996            | \$5,831            | \$5,148            | \$5,920            | 4.33%  | 14.99%                                     |
| Instruction Services                                | 311           | \$3,496            | \$2,753            | \$3,927            | \$4,791            | 8.20%  | 22.02%                                     |
| Dues and Fees                                       | 810           | \$4,091            | \$3,452            | \$4,370            | \$3,930            | -1.00%                                       | -10.07%                                    |
| Teacher Retirement Fund, After 7-1-95               | 216           | \$0                | \$0                | \$457              | \$2,625            | NA   | 474.68%                                    |
| Travel  | 580           | \$998              | \$766              | \$1,583            | \$2,094            | 20.36%                                       | 32.24%                                     |
| Equipment   | 730           | \$4,420            | \$4,294            | \$6,762            | \$1,627            | -22.11%                                      | -75.94%                                    |
| Removal of Refuse and Garbage                       | 412           | \$2,836            | \$2,425            | \$1,847            | \$1,390            | -16.32%                                      | -24.74%                                    |
| Board of Education Services                         | 318           | \$72               | \$0                | \$326              | \$1,360            | 108.47%                                      | 317.18%                                    |
| Unemployment Insurance                              | 230           | \$1,184            | \$9                | \$2,896            | \$1,200            | 0.34%  | -58.56%                                    |
| Heating and Cooling for Buildings - Gas             | 622           | \$7,623            | \$1,860            | \$6,154            | \$1,115            | -38.16%                                      | -81.88%                                    |
| Entertainment                                       | 240           | \$334              | \$572              | \$694              | \$632              | 17.29%                                       | -8.90%                                     |
| Group Life Insurance                                | 221           | \$12,442           | \$0                | \$0                | \$422              | -57.08%                                      | NA   |

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Medora Community School Corp (3640)**

| <b>Object Name</b>                               | <b>Object</b> | <b>FY 2013</b>     | <b>FY 2014</b>     | <b>FY 2015</b>     | <b>FY 2016</b>     | <b>4 year<br/>Compound<br/>Annual Growth</b> | <b>Percent<br/>Change 2015<br/>to 2016</b> |
|--|---------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Other Employee Benefits                          | 241 - 290     | \$3,438            | \$1,474            | \$225              | \$0                | -100.00%                                     | -100.00%                                   |
| Heating and Cooling for Buildings - Electricity  | 621           | \$0                | \$50               | \$50               | \$0                | NA   | -100.00%                                   |
| Teacher Retirement Fund - Optional Contributions | 218           | \$1,137            | \$1,367            | \$0                | \$0                | -100.00%                                     | NA   |
| <b>Overhead and Operational Total</b>            |               | <b>\$866,281</b>   | <b>\$886,587</b>   | <b>\$856,082</b>   | <b>\$923,887</b>   | <b>1.62%</b>                                 | <b>7.92%</b>                               |
| <b>Non Operational</b>                           |               |                    |                    |                    |                    |  |  |
| Redemption of Principal                          | 831           | \$301,200          | \$307,671          | \$321,413          | \$350,566          | 3.87%  | 9.07%                                      |
| Interest   | 832           | \$146,394          | \$133,588          | \$142,102          | \$133,863          | -2.21%                                       | -5.80%                                     |
| Equipment  | 730           | \$5,069            | \$42,659           | \$11,016           | \$10,323           | 19.46%                                       | -6.29%                                     |
| Rentals  | 440           | \$1,905            | \$3,674            | \$1,903            | \$1,094            | -12.95%                                      | -42.52%                                    |
| Buildings  | 720           | \$0                | \$0                | \$0                | \$350              | NA   | NA   |
| Food Purchases                                   | 614           | \$0                | \$0                | \$0                | \$160              | NA   | NA   |
| Construction Services                            | 450           | \$2,950            | \$2,940            | \$1,300            | \$0                | -100.00%                                     | -100.00%                                   |
| <b>Non Operational Total</b>                     |               | <b>\$457,518</b>   | <b>\$490,532</b>   | <b>\$477,735</b>   | <b>\$496,356</b>   | <b>2.06%</b>                                 | <b>3.90%</b>                               |
| <b>Grand Total</b>                               |               | <b>\$2,716,023</b> | <b>\$2,723,052</b> | <b>\$2,953,451</b> | <b>\$3,071,830</b> | <b>3.13%</b>                                 | <b>4.01%</b>                               |